NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

November 5, 2025

Spade Township Knox County
PO Box 184
Center, NE 68724-0184

RE: Spade Township Knox County

Dear Board:

We have received and reviewed the audit waiver request for the Spade Township Knox County for the fiscal year 2025. **The 2025 audit waiver request has been approved.**

If you have any questions, please contact our office at (402) 471-2111.

Sincerely,

Mark Avery, CPA
Assistant Deputy Auditor
Subdivision Audit Review Coordinator

2025-2026
STATE OF NEBRASKA
GENERAL BUDGET FORM

Spade Township

TO THE COUNTY BOARD AND COUNTY CLERK OF
Knox County

This budget is for the Period July 1, 2025, through June 30, 2026

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

$ 11,000.00	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 11,000.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

-	A4	Principal
-	A5	Interest
$ -	A6	**Total Bonded Indebtedness**

$ 40,808,237	A7	**Total General Fund Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.
(If YES, Board Minutes MUST be Attached)

[X] YES [ ] NO

If **YES**, Column 2 **MUST** contain **ACTUAL** Numbers.

If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[ ] YES [X] NO

*If **YES**, Please attach Interlocal Agreement Report.*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

[ ] YES [X] NO

*If **YES**, Please attach Trade Name Report.*

APA Contact Information

Auditor of Public Accounts
PO BOX 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2025

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)		Actual/Estimated 2024 - 2025 (Column 2)		**Adopted Budget 2025 - 2026** (Column 3)	
1	**Beginning Balances, Receipts, & Transfers:**						
2	Beginning Net Cash Balance	13,061.49	B1	8,590.76	B29	6,856.53	B57
3	Investments	5,897.33	B2	5,945.37	B30	6,135.23	B58
4	County Treasurer's Balance	25.74	B3	6.83	B31	209.84	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**18,984.56**	B4	**14,542.96**	B32	**13,201.60**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	7,356.16	B5	8,996.72	B33	10,784.31	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	19.49	B7	20.56	B35	20.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	12.21	B9	21.14	B37	-	B65
11	State Receipts: Property Tax Credit	1,043.88	B10	1,407.86	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	-	B12	-	B40	-	B67
14	Local Receipts: Other	48.04	B13	189.86	B41	200.00	B68
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule, page 4)**	-	B14	-	B42	-	B69
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	-	B15	-	B43	-	B70
17	**Total Resources Available** (Lines 5 thru 16)	**27,464.34**	B16	**25,179.10**	B44	**24,205.91**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	12,921.38	B17	11,977.50	B45	20,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	-	B47	-	B74
22	Debt Service: Bond Principal & Interest Payments	-	B20	-	B48	-	B75
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**	-	B21	-	B49	-	B76
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**	-	B22	-	B50	-	B77
25	Debt Service: Other	-	B23	-	B51	-	B78
26	Judgments	-	B24	-	B52	-	B79
27	Transfers Out of Surplus Fees	-	B25	-	B53	-	B80
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	-	B26	-	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**12,921.38**	B27	**11,977.50**	B55	**20,000.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**14,542.96**	B28	**13,201.60**	B56	**4,205.91**	B83
31					Cash Reserve Percentage	21%	B84

PROPERTY TAX RECAP

Tax from Line 6	10,784.31	B85
County Treasurer's Commission at 2% of Line 6	215.69	B86
Total Property Tax Requirement	**11,000.00**	B87

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your political subdivision needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:

		Property Tax Request
General Fund	$	11,000.00
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	11,000.00

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

Documentation of Transfers:

(Only complete if there are transfers noted on Page 2, Column 2)

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Township Property Taxes

If this is a Township Subdivision budget form, the amount of property taxes shown above and on the front cover may not represent the amount the Township will receive. Statute 39-1522 outlines that one-half of all money collected from the township levy on property within the corporate limits of a city or village shall be paid to the treasurer of the city or village to be used for the maintenance and repairs of the streets.

Township should take this into consideration when determining property tax amount to be budgeted.

Township Total Valuation	0
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	#DIV/0!
Township Taxes within City/Village	#DIV/0!
50% of Township Taxes within City/Village	#DIV/0!
Projected Township Taxes to be collected	#DIV/0!

Note: Township would need to verify with County Assessor the amount of City / Village valuation included within the Township Total Valuation. This calculation is only shown here as information for the Township to help determine the amount of property taxes needed to operate. **IT SHOULD NOT BE USED BY THE COUNTY FOR LEVY SETTING PURPOSES.**

Cash Reserve Fund

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below amounts being held in a special reserve fund.

Special Reserve Fund Name	Amount
Total Special Reserve Funds	-

Total Cash Reserve	$	4,205.91
Remaining Cash Reserve	$	4,205.91
Remaining Cash Reserve %		21%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	**Don Henry**
ADDRESS	**PO Box 184**
CITY & ZIP CODE	**Center, 68724-0184**
TELEPHONE	**402-358-0912**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Dale Ketelsen	Don Henry	Joe Hunhoff CPA
TITLE /FIRM NAME	Chairperson	Clerk	Joe Hunhoff CPA PC
TELEPHONE	402-288-4483	402-358-0912	4002-373-4857
EMAIL ADDRESS			joeh@joehunhoffcpa.com

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

[ ] Board Chairperson

[ ] Clerk / Treasurer / Superintendent / Other

[X] Preparer

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

Spade Township in Knox County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds		
(1)	Total Personal and Real Property Tax Requirements	11,000.00	C1
(2)	Motor Vehicle Pro-Rate	20.00	C2
(3)	In-Lieu of Tax Payments	-	C3
(4)	Transfers of Surplus Fees	-	C4
	Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
(5)	Prior Year Capital Improvements Excluded from Restricted Funds (From 2024-2025 Lid Exceptions, Line (10))	- C5	
(6)	**LESS:** Amount Spent During 2024-2025	- C6	
(7)	**LESS:** Amount Expected to be Spent in Future Budget Years	- C7	
(8)	Amount to be included as Restricted Funds **(Cannot be a Negative Number)**	-	C8
(8a)	Nameplate Capacity Tax	-	C9
(9)	**TOTAL RESTRICTED FUNDS (A)**	**11,020.00**	C10

Lid Exceptions

(10)	Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	- C11		
(11)	**LESS:** Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7).	- C12		
(12)	Allowable Capital Improvements		-	C13
(13)	Bonded Indebtedness		-	C14
(14)	Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**		-	C15
(15)	Interlocal Agreements/Joint Public Agency Agreements		-	C16
(16)	Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**		-	C17
(16a)	Benefits Paid Under the Firefighter Cancer Benefits Act **(Fire Districts & Airport Authorities Only)**		-	C18
(17)	Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**		-	C19
(18)	Judgments		-	C20
(19)	Refund of Property Taxes to Taxpayers		-	C21
(20)	Repairs to Infrastructure Damaged by a Natural Disaster		-	C22
(21)	**TOTAL LID EXCEPTIONS (B)**		-	C23

TOTAL RESTRICTED FUNDS **For Lid Computation (To Line 9 of the Lid Computation Form)** *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21*	**11,020.00**	C24

*Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*

Spade Township
in
Knox County

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority = Line (8) from last year's Lid Computation Form	D1	-
		Option 1 - (1)

OPTION 2

Only use if a vote was taken at a townhall meeting last year to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form	D2	8,592.01
		Option 2 - (A)
Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	D3	2.50 %
		Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B))	D4	214.80
		Option 2 - (C)
Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) =	D5	8,806.81
		Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — D6: 2.50 % (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — D7: - % (3)

2025 Growth per Assessor	/	2024 Valuation	=	-	%
				Multiply times 100 To get %	

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — D8: - % (4)

# of Board Members voting "Yes" for Increase	/	Total # of Members in Governing Body at Meeting	=	-	%
				Must be at least .75 (75%) of the Governing Body	

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** — D9: 25.00 % (5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	D10	27.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	2,421.87
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	11,228.68
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	11,020.00
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	208.68
		(10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

Spade Township in Knox County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

Total - Must agree to Line 10 on Lid Support Page 4	$ -

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Spade Township
IN
Knox County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September 2025, at 7:30 o'clock P.M. at Jeff McManigal Residence 88347 531 Ave, Center, NE 68724 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$	12,921.38
2024-2025 Actual/Estimated Disbursements & Transfers	$	11,977.50
2025-2026 Proposed Budget of Disbursements & Transfers	$	20,000.00
2025-2026 Necessary Cash Reserve	$	4,205.91
2025-2026 Total Resources Available	$	24,205.91
Total 2025-2026 Personal & Real Property Tax Requirement	$	11,000.00
Unused Budget Authority Created For Next Year	$	208.68

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	11,000.00
Personal and Real Property Tax Required for Bonds	$	-

Cut Off Here Before Sending To Printer

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Spade Township — **Knox County**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
		From Page 2	$ -

Total Amount used as Lid Exemption $ -

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Spade Township	**Knox County**
SUBDIVISION NAME	COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

Certified Public Accountant

Independent Accountant's Compilation Report

Township Board
Spade Township
Center, Nebraska

Management is responsible for the accompanying budget document of Spade Township, Center, NE, for the year ended June 30, 2025, included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the budget document included in the accompanying prescribed form, nor was I required to perform any procedures to verify the accuracy or the completeness of the information provided by management, and I do not express an opinion, a conclusion, nor provide any assurance on the budget document included in the accompanying prescribed form.

The budget document included in the accompanying prescribed form are presented in accordance with the requirements of State of Nebraska Auditor of Public Accounts, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of Township and the State of Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

Joe Hunhoff CPA
Bloomfield, Nebraska
August 5, 2025

JOE HUNHOFF CPA PC
106 West Main
P.O. Box 565
Bloomfield, NE 68718
(402) 373-4857
Fax: (402) 373-4758
joeh@joehunhoffcpa.com

The

Verdigre Eagle

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF KNOX } ss

I, Brook D. Curtiss or April Curtiss, being first duly sworn on oath, depose and say that I am the publisher of the Verdigre Eagle; that said newspaper is and was printed in the English language and has a bona fide circulation of more than three hundred (300) copies weekly, and has been published within said county for more than fifty-two (52) successive weeks last prior to the first publication of the attached notice, and that said newspaper was printed in whole or in part in an office maintained in Verdigre, Knox County, Nebraska, that being the place of publication of said newspaper.

The annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newspaper proper and not in a supplement; that the first publication of said notice was on the 21st day of August, 2025, and the last publication was on the ____ day of ____, 20____.

NOTICE OF SPECIAL MEETING TO EXCEED LEVY ALLOCATION (LIMIT) (AND LID ON RESTRICTED FUNDS)

Spade Township in Knox County, NE

Public notice is hereby given, in compliance with the provisions of State Statute Section(s) 77-3444 (and 13-519) that the governing body will meet on the 9th day of September, 2025 at 7:00 o'clock p.m. at Jeff McManigal's Residence 88347 531 Ave., Center, NE for the purpose of conducting a vote of the taxpayers to approve a levy in excess of the final level allocation (limit) (and to exceed the allowable growth percentage applicable to the lid on restricted funds). The vote will be to allow a levy of property tax not to exceed 10 cents per one hundred dollars of taxable valuation or $11,000.00 and to increase the restricted funds base by $2,201.70 a 25% over the allowable growth percentage.

The Spade Township Board will be authorized to reduce the tax levy below the maximum approved in this resolution.

V7-A21
ZNEZ

Subscribed in my presence and sworn to before me this 22nd day of August, 2025

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L. Alexander
Notary Public

Publication Fee:

$ 13.64 Proofs $ - ; Total $ 13.64

MINUTES

OF

TOWNHALL MEETING

SPADE TOWNSHIP
KNOX COUNTY, NEBRASKA

On September 9, 2025, the Spade Township held their annual town hall meeting at Jeff McManigal's Residence 88347 531 Ave,. Center, NE for the purpose of conducting a vote of the taxpayers to approve a levy in the excess of the final levy limit and to exceed the allowable growth percentage applicable to the lid on restricted funds. The vote will be to allow a levy of property tax not to exceed 10 cents per one hundred dollars of taxable valuation or $11,000.00, and to increase the restricted funds base by $2,201.70 a 25.00% over the allowable growth percentage.

Board Members present were Chairperson Dale Ketelsen, Clerk Don Henery and Treasurer Jeff McManigal.

Prior to the beginning of the meeting the Chairperson announced that a copy of the "Open Meetings Act" was available for everyone's review.

The Chairperson declared the meeting open, with all legal requirements having been met showing the time and place of the meeting as it was published in The Verdigre Eagle, Thursday August 21, 2025. The Chairperson also determined that the necessary amount of township registered voters (10%) was met.

The Chairperson explained without approval the township would not have authority to raise property taxes for the maintenance of township roads.

Refer to attached sheets for registered voters of Spade Township in attendance:

Paper ballots were handed out to taxpayers in attendance. Instructions were given to vote "for" or "against" to allow the levy of property tax not to exceed 10 cents per one hundred dollars of taxable valuation or $10,000.00, and to increase the restricted funds base by $2,201.70 a 25.00% over the allowable growth percentage. The votes were tallied as follows:

Votes for: 6 Votes against: 0

The meeting was adjourned.

Dated September 9, 2025

Dale Ketelsen
Board Chairperson
Spade Township
Knox County, Nebraska

The

Verdigre Eagle

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF KNOX } ss

I, Brook D. Curtiss or April Curtiss, being first duly sworn on oath, depose and say that I am the publisher of the Verdigre Eagle; that said newspaper is and was printed in the English language and has a bona fide circulation of more than three hundred (300) copies weekly, and has been published within said county for more than fifty-two (52) successive weeks last prior to the first publication of the attached notice, and that said newspaper was printed in whole or in part in an office maintained in Verdigre, Knox County, Nebraska, that being the place of publication of said newspaper.

The annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newspaper proper and not in a supplement; that the first publication of said notice was on the 21st day of August, 2025, and the last publication was on the ____ day of ____, 20__.

Subscribed in my presence and sworn to before me this 22nd day of August, 2025.

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L. Alexander
Notary Public

Publication Fee:

$ 173.25 Proofs $ — ; Total $ 173.25

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Spade Township
IN
Knox County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute, Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September 2025, at 7:30 o'clock P.M. at Jeff McManigal Residence 88347 531 Ave, Center, NE 68724 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$	12,921.38
2024-2025 Actual/Estimated Disbursements & Transfers	$	11,977.50
2025-2026 Proposed Budget of Disbursements & Transfers	$	20,000.00
2025-2026 Necessary Cash Reserve	$	4,205.91
2025-2026 Total Resources Available	$	24,205.91
Total 2025-2026 Personal & Real Property Tax Requirement	$	11,000.00
Unused Budget Authority Created For Next Year	$	208.68
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	11,000.00
Personal and Real Property Tax Required for Bonds	$	-

MINUTES

OF

BUDGET HEARING

OF

SPADE TOWNSHIP
KNOX COUNTY, NEBRASKA

On September 9, 2025, the Spade Township held their annual budget hearing at Jeff McManigal's Residence 88347 531 Ave. Center, NE for the purpose of setting a budget for the fiscal year 2025 – 2026.

Board members present were Chairman Dale Ketelsen, Clerk Don Henery and Treasurer Jeff McManigal.

Prior to the beginning of the hearing, the Chairperson announced that a copy of the "Open Meetings Act" was available for everyone's review. He also passed out three copies of the proposed budget to the taxpayers in attendance for their review.

The Chairperson declared the hearing open, with all legal requirements having been met showing the time and place of the hearing as it was published in The Verdigre Eagle, Thursday August 21, 2025.

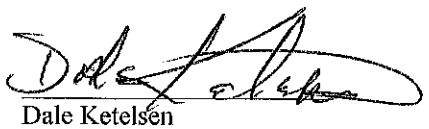
The Chairperson explained that increasing the property tax request to $11,000 and leaving disbursements at $20,000 will still enable the township board to continue to improve and maintain the township roads.

The Spade Township board unanimously passed the budget as prepared.

The governing board also voted unanimously to use the Budget Document as the Audit Waiver and request that the Auditor of Public Accounts waive the audit requirement established by Title 42 of the Rules and Regulations issued by the Nebraska Auditor of Public Accounts.

The meeting was adjourned.

Dated: September 9, 2025



Dale Ketelsen
Board Chairperson
Spade Township
Knox County, Nebraska

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

TAX YEAR 2025

{certification required on or before August 20th, of each year}

TO: SPADE TOWNSHIP
DON HENERY
PO BOX 184
CENTER NE 68724-0184

TAXABLE VALUE LOCATED IN THE COUNTY OF: KNOX

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
SPADE	Township	227,945	40,808,237

**Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I CHRISTA M BECKMANN, KNOX County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Christa M Beckmann
(signature of county assessor)

August 14, 2025
(date)

40,808,237/100= 408,082.37

11,000/ 408,082.37 = .03

CC: County Clerk, KNOX County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

408,568 Pers Prior
540,018 Pers Value
37,615,137 Real Prior
40,268,219 Real Value

Spade Twp.

Condensed Registrant List

Name	Address				
Block, Gail E	88224 528 Ave, Verdigre, NE 68783-5059				
Sec: 31	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Block, Roger C	88224 528 Ave, Verdigre, NE 68783-5059				
Sec: 31	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Bluebird, Darlene L	53232 886 Rd, Niobrara, NE 68760-7017				
Sec: 14	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Brewer, Wanda K	88260 532 St PO Box 184, Center, NE 68724-0184				
Campbell, Shaylee K	88579 533 Ave, Niobrara, NE 68760-7019				
Sec: 13	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Campbell, Sheila F	88583 533 Ave, Niobrara, NE 68760-7019				
Sec: 13	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Campbell, Shirley K	88579 533 Ave, Niobrara, NE 68760-7019				
Sec: 13	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Eckmann, Diana J	88599 531 Ave, Center, NE 68724				
Sec: 15	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Eckmann, Keith E	88599 531 Ave, Center, NE 68724				
Sec: 15	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Fritz, Jerry A	53347 887 Rd PO Box 242, Center, NE 68724-0242				
Sec: 12	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Fritz, Kathleen Marie	53347 887 Rd PO Box 242, Center, NE 68724-0242				
Sec: 12	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Gerdes, Lisa A	53142 Highway 84, Center, NE 68724-8014				
Sec: 34	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Hallum, Hazel M	88563 533 Ave, Niobrara, NE 68760-7019				
Sec: 13	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Hallum, James P	88563 533 Ave, Niobrara, NE 68760-7019				
Sec: 13	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Hallum, Victoria G	88563 533 Ave, Niobrara, NE 68760-7019				
Sec: 13	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Henery, Donald G, Jr	88260 532 St PO Box 184, Center, NE 68724-0184				
Sec: 35	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Hursell, Guy Joseph	88593 533 Ave PO Box 45, Niobrara, NE 68760-0045				
Sec: 13	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Janak, Darlene F	88241 530 Ave, Center, NE 68724-8016				
Sec: 32	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Jost, Linda L	53232 886 Rd, Niobrara, NE 68760-7017				
Sec: 14	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Ketelsen, Dale L	88208 Highway 84 PO Box 62, Center, NE 68724-0062				
Sec: 35	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Ketelsen, Mary J	88208 Highway 84 PO Box 62, Center, NE 68724-0062				
Sec: 35	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
McManigal, Carolyn J	88347 531 Ave, Center, NE 68724-8013				
Sec: 27	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
McManigal, Emily Katherine	88637 531 Ave, Center, NE 68724-8019				
Sec: 10	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
McManigal, Geneva J	88518 531 Ave, Center, NE 68724-8020				
Sec: 15	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
McManigal, Jeffrey A	88347 531 Ave, Center, NE 68724-8013				
Sec: 27	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
McManigal, Jeffrey J	88637 531 Ave, Center, NE 68724-8019				
Sec: 10	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
McManigal, Richard J	88503 531 Ave, Center, NE 68724-8020				
Sec: 15	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:

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Condensed Registrant List

Name		Address			
McManigal, Susan K		88503 531 Ave, Center, NE 68724-8020			
Sec: 15	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Rose, Kevin A		88570 531 Ave, Center, NE 68724-8020			
Sec: 15	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Rose, Terri J		88570 531 Ave, Center, NE 68724-8020			
Sec: 15	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Valburg, Shelly A		88575 533 Ave, Niobrara, NE 68760-7019			
Sec: 13	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:
Warriner, Lavern H		88241 530 Ave, Center, NE 68724-8016			
Sec: 32	Twp: 31	Rng: 5	Qtr:	Qtr Qtr:	Acr Desc:

GRAND TOTAL: **32**

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Don Henery Don Henery

Dale Ketelsen Dale Ketelsen

Mary Ketelsen Mary Ketelsen

Wanda Brewer Wanda Brewer

Jeffrey McManigal Jeffrey McManigal

Carolyn McManigal Carolyn McManigal

- copy -

RESOLUTION REQUESTING A PRELIMINARY LEVY ALLOCATION FROM COUNTY BOARD

Resolution No. _____

WHEREAS, Nebraska Statute 77-3443 (3) requires all political subdivisions subject to county levy authority to submit a preliminary request for allocation to the county board; and

WHEREAS, the Knox County Board is the levy authority for Spade Township;

NOW, THEREFORE BE IT RESOLVED, that the following is said Board's tax request for the Fiscal Year 2025-26:

General Fund $ 11000 cs

Motion by Dan Henry to adapt Resolution No. 25-1.

Seconded by Dale Kotelsen.

Voting yes were: Henry, Kotelsen, McMarshall

Voting no were: NONE

Motion carried.

Dated this 18 day of July, 2025.

Dale Kotelsen

Board Chairperson

Spade Township
June 20, 2025

A meeting was held at Don Henery's residence to discuss the budget allocation for 2025-2026. It was agreed to ask for $11,000.00. All members voted yes for this amount.

No bills had been received as of the meeting date.

Don Henery, Dale Ketelsen and Jeff McManigal were all present at the meeting.

Don Henery
Secretary/Clerk